

# The Gazette of India



EXTRAORDINARY

PART II—Section 2

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## LOK SABHA

The following Bill was introduced in Lok Sabha on the 17th December, 1956:—

BILL\* No. 92 OF 1956

*A Bill further to amend the Central Excises and Salt Act, 1944.*

BE it enacted by Parliament in the Seventh Year of the Republic of India as follows:—

1. This Act may be called the Central Excises and Salt (Second Short title, Amendment) Act, 1956.

1 of 1944 5 2. After section 3 of the Central Excises and Salt Act, 1944, the following section shall be inserted:—

“3A. (1) Where, in respect of any excisable goods, the Central Government is satisfied that the duty of excise leviable thereon should be increased and that circumstances exist which render it necessary that immediate action should be taken, the Central Government may, by notification in the Official Gazette, direct an amendment of the First Schedule to be made so as to provide for an increase in the duty of excise leviable:

15 Provided that such increase shall not exceed fifty per cent. of the duty of excise leviable on the goods immediately before the issue of the notification.

20 (2) Every such notification shall be laid before Parliament, if it is sitting, as soon as may be after the issue of the notification, and if it is not sitting, within seven days of its reassembly,

\* The President has, in pursuance of clauses (1) of article 117 and clause (1) of article 274 of the Constitution of India, recommended to Lok Sabha, the introduction of the Bill.

and the Central Government shall seek the approval of Parliament to the notification by a resolution moved within a period of fifteen days beginning with the day on which the notification is so laid before it; and, if Parliament makes any modification in the notification or directs that the notification 5 should cease to have effect, the notification shall thereafter have effect only in such modified form or be of no effect, as the case may be, but without prejudice to the validity of anything previously done thereunder.

(3) Where, under any notification issued under this section 10 the duty of excise leviable on any excisable goods is increased, for so long as the notification is in force there shall be levied and collected in respect of any like goods when imported into India as an addition to and in the same manner as the duty of customs leviable thereon under the First Schedule to the 15 Indian Tariff Act, 1934, an amount which is equivalent to the additional duty of excise leviable in pursuance of any such notification.

32 of 1934.

(4) For the removal of doubts it is hereby declared that any notification approved by Parliament, whether with or 20 without modifications, may be rescinded by the Central Government at any time by notification in the Official Gazette."

(5) This section shall cease to have effect on the thirty-first day of December, 1957, but such cesser shall not affect the continuance of any notification approved by Parliament and in 25 operation at the time of such cesser.

## STATEMENT OF OBJECTS AND REASONS

In the present price situation, it may be necessary both for encouraging exports and for mopping off excessive profits to make quick changes in excise duties. The object of the Bill is to give powers to Government to raise, by notification, existing excise duties subject to a maximum of 50 per cent. of the existing rates. Where excise duties are so raised, the import duties will also be increased correspondingly. The notifications so issued will be placed before Parliament for subsequent approval.

T. T. KRISHNAMACHARI.

NEW DELHI;

*The 12th December, 1956.*

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M. N. KAUL,  
*Secretary.*

